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North Yarmouth, Maine Annual Report 1989

North Yarmouth (Me.). Board of Selectmen

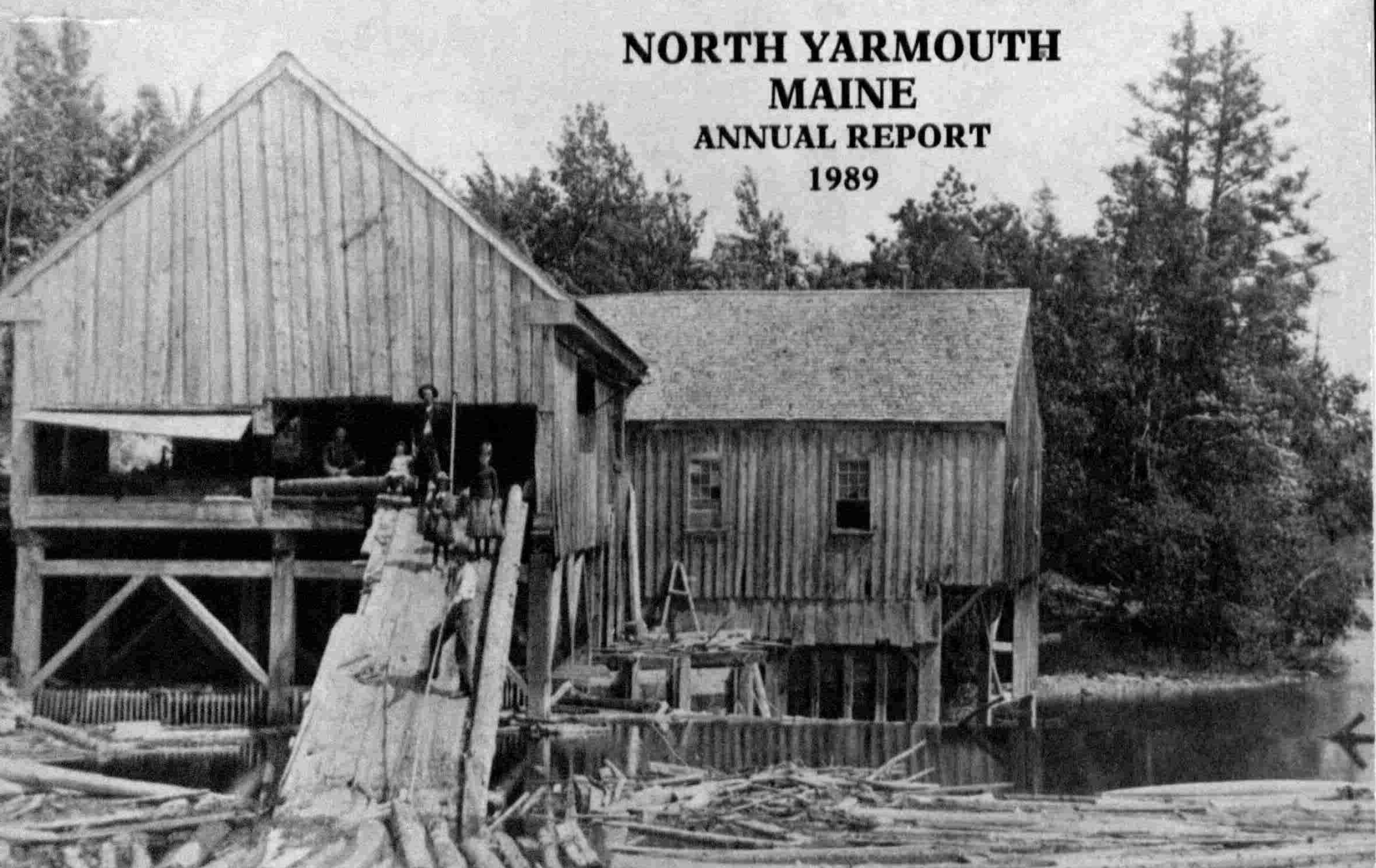
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**NORTH YARMOUTH
MAINE
ANNUAL REPORT
1989**



One of North Yarmouth's early industrial sites: The old PORTER'S MILL on the Mill Road. Built and run by Barbour B. Porter in 1850, it was bought by Isaac Hayes in 1886 who is (probably) pictured here with his family about 1900.

Like many small early water-powered mills it was at one time both a grist mill as well as a saw mill. This building burned in 1908 and was replaced with a more up to date mill with a circular saw instead of the old up-and-down saw previously used.

Even the dam is now gone and only part of the building's foundation is left to mark the site of a once thriving lumber industry. It stood on the east bank of Royal's River, below the bridge on Mill Road (also known as "Porters' Road", "Hayes Mill Road," or "Special Resolve Road!") near the old Royal River Brickyard.

The only other commercial water mill in present day North Yarmouth was on Chandler's Brook below Milliken Road. This was a large, much earlier water-driven mill, which powered several up-and-down saws, long known as Marston's (later Morse's) Mill. It was in operation by 1773. When the area would have been surrounded by dense first-growth forest, until the 1860's by which time the Town was largely agricultural. There is little sign of this mill today and no pictures of it are known to exist.

ANNUAL REPORT

of the

TOWN

of

NORTH YARMOUTH

MAINE

Year Ending December 31, 1989

Those of us who knew him were richer,
for friendship is by far the best investment.

In Memorial

S. VON DAY

Planning Board Member
Recycling Committee Member
Land Trust Member
Santa Claus
A Friend

ELECTED OFFICIALS AND REPRESENTATIVES

BOARD OF SELECTMEN:	ROSALYN BASTON, Chrmn., 1991 DONALD SMITH, 1990 KENNETH ALLEN, 1992
BOARD OF ASSESSORS:	E.C. "TED" WOLCOTT, Chrmn., 1990 GEORGE WARCHOL, 1992 THOMAS GOLDING, 1991
MODERATOR:	DAVID NORMAN
BUDGET COMMITTEE:	KENT HILTON, II, 1990 CLARK WHITTIER, 1990 DAVID SPRAGUE, 1990 MICHAEL BABIN, 1991 MILDRED THIBOUTOT, 1991 ROBERT WOOD, 1991 JEAN GOFF, 1992 WILLIAM HOLDEN, 1992 DORIS HAYES, 1992
CEMETERY COMMISSION:	RICHARD BASTON, 1990 CLAYTON BARTER, 1991 DAVID HYDE, 1992 GUY LOVELL, 1993 MAURICE HAYES, 1994
S.A.D. #51 DIRECTORS:	DONALD DOYLE, 1990 ANN SEITZ, 1991 WILLIAM PRIEST, 1992
WATER DISTRICT TRUSTEES:	WILLIAM DEXTER, 1990 BENJAMIN GROVER, 1991 PAUL TURNIA, 1992

APPOINTED TOWN OFFICIALS

ADMINISTRATIVE ASSISTANT:	SCOTT W. SEAVER
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TOWN CLERK/TREASURER:	SCOTT W. SEAVER
DEPUTY CLERK/TREASURER:	DEBORAH J. THOITS
ASSISTANT CLERK:	MARIE A. LAUSIER
TAX COLLECTOR:	SCOTT W. SEAVER
DEPUTY TAX COLLECTOR:	DEBORAH J. THOITS
CODE ENFORCEMENT OFFICER:	SCOTT W. SEAVER
Deputy:	NORMAN L. SMITH
BUILDING INSPECTOR:	NORMAN L. SMITH
ELECTRICAL INSPECTOR:	WENDALL McCOLLOR
PLUMBING INSPECTOR:	RICHARD C. PETERSON
DIRECTOR OF EMERGENCY PREPAREDNESS:	RICHARD BROBST
FIRE CHIEF:	RICHARD BASTON
ROAD COMMISSIONER:	ROBERT C. SWEETSER
ANIMAL CONTROL OFFICER:	WILLIAM HILTON, JR.
HEALTH OFFICER:	EILEEN WYATT
GENERAL ASSISTANCE ADMINISTRATOR:	SCOTT W. SEAVER
REPRESENTATIVE TO REGIONAL WASTE SYSTEMS:	SCOTT W. SEAVER

TOWN COMMISSIONS, BOARDS AND COMMITTEES

PLANNING BOARD

PRISCILLA BROBST, 1994

JAMES ATWELL, 1992

BRUCE HAMLIN, 1990

STEVEN GORDEN, Alt.

PAUL TURINA, 1993

FORD REICHE, Chrmn., 1991

GEORGE TRIPP, Alt.

ZONING BOARD OF APPEALS

JAMES MOULTON, 1994	DAVID NORMAN, 1993
CLARK WHITTIER, 1992	CARL TIEDEMANN, Chrmn, 1991
SUZANNE QUIRK, 1990	ROBERT WOOD, Alt.
WILLIAM HOLDEN, Alt.	

SHELLFISH CONSERVATION COMMISSION

ALBERT TITUS, 1992	JOHN WOODCOCK, 1991
DAVID BROWN, 1990	
Representative to Cumberland — John Woodcock	

SCHOOL FUND TRUSTEES

EARLE EDWARDS	RICHARD LOWELL
MAURICE HAYES	NORMAN SMITH
KENNETH ALLEN	RICHARD BASTON
NELSON SMITH	WARREN BARTER
JOEL FULLER	

CABLE TV COMMISSION

CARL TIEDEMANN, Chrmn.	WILLIAM UMBERGER
SCOTT KERR	

RECYCLING COMMITTEE

KENNETH ALLEN	M. SANDRA GROVER
SANDRA BOYNTON	GEORGE MOULTON
LYNN YOUNG	S. VON DAY

COMPREHENSIVE PLAN COMMISSION

CARL TIEDEMANN, Chrmn.	FORD REICHE
LYNN ESPY	SCOTT KERR
GLORIA BURRELL	GORDON CORBETT
WILLIAM SHUMAKER	KATHRYN DION
ROBERT TAISEY	DAVID SHIAH

CONSERVATION COMMISSION

JAMES ESPY
LYNN YOUNG
LEWIS HOLMAN

PETER MILLIKEN, Chrmn.
IRENE FRIEDRICH
DAVID KENNEDY

HOLLY RUSSELL

FACILITY STUDY COMMITTEE

ED GERVAIS, Chrmn.
GEORGE TRIPP
CLARK WHITTIER

STEVE PALMER
PAT HAMEL
DONALD SMITH

RICHARD BASTON

NORTH YARMOUTH HISTORICAL SOCIETY

PEGGY WILES, Pres.
ELIZABETH WOODWARD, Treas.

URSULA BAIER, Vice Pres.
BETSY MCCORISON, Sec.

Honorary Trustees

DURA BRADFORD NELLIE LEIGHTON SHIRLEY FOUNTAIN

Members of the Board

KATHRYN DION, ELLEN ENDTER, WILLIAM SHUMAKER,
SUZANNE QUIRK

SUPERINTENDENT OF SCHOOLS—SAD #51

DR. JOHN NYE 829-4800

STATE REPRESENTATIVE

JUDITH FOSS
RR 1, Box 310
Cousins Island, Yarmouth, ME 04096

Home Phone: 846-5246
In Augusta: 289-1400

STATE SENATOR

ROBERT G. DILLENBACK
197 Tuttle Road
Cumberland, Maine 04021

Home Phone: 829-5572
In Augusta: 289-1505

MONTHLY SCHEDULE OF MEETINGS

The following meetings are held on a regular basis:

Board of Selectmen	1st and 3rd Mondays 7:00 p.m. Winter 8:00 p.m. Summer
Board of Assessors	Workshops As Required
Planning Board	2nd Tuesday of the Month 7:00 p.m.
Appeals Board	1st Wednesday of the Month 7:00 p.m.

REPORT OF THE BOARD OF SELECTMEN*North Yarmouth 1989*

The Board of Selectmen's year was highlighted by two State mandates:

1. To establish the planning process for a Comprehensive Plan for our Town—a plan which will provide an opportunity for residents to come together, assess our present needs as well as resources, identify common concerns and make a statement—one which will reflect our values and which will guide our town through the 1990's and beyond.

2. And the controversial new Mobile Home Park Law, one of the State's ways to address affordable housing. Following two well-attended Special Town Meetings, the town adopted a Mobile Home Park Ordinance.

The Recycling Program has taken hold for plastic bottles, green and brown glass and newspapers. The problem now affronting towns is disposing of the newspaper. We presently share a recycling dumpster with the Town of Pownal on a 2-week here, 2-week there basis.

Recycling and Solid Waste is becoming an ever-increasing expense each year for taxpayers.

The Town voted to enter the Regional Waste Systems Demolition and Stump Project which is located in the Town of Gorham. This site will not be in operation for some months.

Our Town Dump is still open on Saturday mornings to receive white goods (refrigerators, washers, etc.) and building debris.

The Town Gravel Pit was opened up this year. It is located on the same parcel of land as the Public Works Department.

The Board voted to allow the spreading of Portland Water District Sludge on approved sections of land of four farms in town. Sludge to be spread according to DEP regulations and as specified in each individual permit. Portland Water District agreed there would be no winter stockpiling of the sludge.

A 5000' section of the Sligo Road was rebuilt and paved.

The new overpass over the Maine Central Railroad on Route 9 was completed and opened for traffic.

The Board meets in public sessions. Please feel free to drop in to any meeting; also to contact us, if you have any questions or concerns.

Rosalyn Baston, Chair
Kenneth Allen
Donald Smith

REPORT OF THE ADMINISTRATIVE ASSISTANT

I am pleased to present this report for the year 1989 to you. Once again, I can start this report by saying—"It has been a busy year!" As I look over the reports from previous years, that is the one thought that is common. As municipal services and requirements come under growth pressures, the same services and processes become more complex.

The challenges of this office are many, the least of which is scheduling the vast array of meetings and activities being held either at the Municipal Building or in other places on behalf of the community. The following are activities and reports on some of those various items:

Board of Selectmen: This year, as the Board has increased its awareness of the activities of other Town Committess, the Selectmen have found it necessary to meet on an increased frequency and often find meetings running later into the evening. Your Board of Selectmen has become increasingly involved in the overall municipal picture, and I appreciate their support and confidence over the past year.

Board of Assessors: The Board meets several times throughout the year, and the Town continues to employ John O'Donnell Associates of Auburn as the Assessor's Agent. It is becoming increasingly clear that a revaluation of property throughout the Town will be necessary within 2-3 years. This will be fairly expensive, about \$40,000; but will maintain a fair assessment policy throughout the Town. My special thanks to Ted, Tom and George for their cooperation throughout 1989.

Planning Board: While new home starts stayed about equal to previous years, the Planning Board saw a marked decrease in the number

of subdivisions and new lots created in 1989. Obviously this is a sign of the times, although activity is still somewhat encouraging. The Planning Board went straight forward into the controversy created by the passage of the state's Mobile Home Park Law and made it clear that a decision at Town Meeting would come only after all were made aware of implications of all possible decisions. I applaud Ford Reiche for his countless hours of work on this item. The other members of the Board shared his resolve and still are working with Representative Foss to remedy this legislation.

Board of Appeals: Continued an increased work load of hearings throughout most of the year. As zoning laws and state statutes become more and more complex, so do the appeals proceedings that accompany them.

Comprehensive Plan Committee: It is hoped that as you read this report, you will also be receiving a survey. This survey will be one of the most important parts of this Committee's work. Please make an effort to return it. Bring it back to election or Town Meeting. It will be the basis for many of the ideas that you will be asked to endorse in the next several months. This Committee is working along, slowly but surely coming to this point of gathering your opinion. The basic data has been gathered, now to analyze and implement changes.

Facility Study Committee: Chaired by Ed Gervais, this committee met throughout the summer, visited facilities and grilled both the Fire Chief and myself regarding our projected needs and wants, spoke with the Selectmen regarding their perspective of any changes that were needed, and looked long and hard at the financial capability of the town to support any type of addition. Their recommendation, as outlined in their report (which is available at the Town Office for those who wish to read it) is to add a meeting room to the existing Municipal Office and a deep, 2 bay addition with office area to the existing Fire Department side. It is an aggressive plan, and will enable both the fire department and the Municipal Office to serve you satisfactorily for many years to come.

Recycling Committee: Under a cooperative program with the Town of Pownal, the Town of Freeport Recycling Center and with the generous support and cooperation of Yarmouth Rubbish Removal, recycling has been accomplished in North Yarmouth!! About 5 tons of glass, approximately 20 tons of newspaper and a "whole bunch" of high

density plastic containers have been collected and recycled. This committee continues to work and is presently supporting a grant proposal for a recycling trailer which would be compatible with the system at Freeport. The committee has also recommended utilizing the services of Regional Waste Systems should that entity be able to provide the Town with a more comprehensive recycling program. Ken Allen has been energetic in this program, and we would both like to thank Cynthia Strout of the Freeport Recycling Center. The Town also thanks Russ Stull of Yarmouth Rubbish Removal for his dedication to this pilot program. His generosity in supplying equipment and manpower has made this a success.

Cable TV Commission: At the request of Public Cable Company and with the cooperation of the Cable TV Commission, the cable franchise agreement for the Town of North Yarmouth has been extended through December of 1999.

As you can see, staffing these committee meetings is becoming a challenging part of my job. These are a very important part of the municipal function and I personally thank all who participate.

Other activities and projects:

Regional Waste Systems. I continue to represent North Yarmouth, Pownal and Gray on the Board of Directors, its executive committee and the committee developing the material recycling facility in Gorham.

Served on the Executive Committee of the Maine Municipal Tax Collectors and Treasurers Association.

I wish to thank the Board of Selectmen in supporting these activities which take me out of the office. Activities that are of regional and statewide importance need our attention also.

Your Municipal Office has had a busy year serving the citizens of North Yarmouth. Activities have included:

The following number of licenses were issued in 1989:

Combination Hunting and Fishing	178
Hunting only	163
Serviceman's Combination	0
Junior Hunting License	35
Fishing only	251
Archery License	10
Small Game License	10
Atlantic Salmon	6
Duck Stamps	21
Pheasant Stamps	15
Muzzle Loading License	5
Births Recorded	50
Deaths Recorded	10
Marriages Recorded	19
Dog Licenses	230
Kennel License	3
Permits to Transport Septic Waste	44
Resident ATV Registrations	12
Non-Resident	27
Resident Snowmobile Registrations	121
Non-Resident	181
Resident Boat Registrations	192
Non-Resident	65
Resident Motor Vehicle Registrations	2782
Non-Resident	2622

A note as Tax Collector and Treasurer—I have recommended and the Selectmen have supported, moving the due date for real estate taxes to October 1st for 1990. This move alone can save over \$10,000 in interest next year. It is our intent to continue to advance the due date over the next several years until taxes are due 30 days after the delivery of bills.

In closing, I would like to take a few lines to address the budget. The Budget Committee, under the chairmanship of Clark Whittier, has done an outstanding job this year. They were critical of expenses, looked to the future in considering all requests, and really put us through our paces. They all should be proud of the review process they undertook on behalf of the Town.

A proposal to employ a full time Code Enforcement Officer/Inspector for the Town has been made and received the support of the Selectmen and of the Budget Committee.

Once again, as is all too often the case, I close my report with a remembrance of a loyal North Yarmouth supporter—S. Von Day. At the time of his death last fall, Von was very active in town affairs. As a member of the Planning Board, he was looked upon for his knowledge of soil conservation and environmental issues. As a member of the Recycling Committee, he was chosen for his forward thinking and co-operative nature. He was also a most active member of his church. Although he would be outspoken on issues that he cared deeply for, his enthusiasm for his community would always shine through. Von is greatly missed as a participant in Town Affairs, a sometimes critical but ever watchful eye, and most of all, a true personal friend—one does not get many of them.

My thanks to the Board of Selectmen—Rosalyn, Don and Kenny—and to the office staff—Deborah Thoits and Marie Lausier—for their help, support and “pushes” through the year. We all look forward to the challenges of 1990 and beyond.

Respectfully,
SCOTT SEAVER
Administrative Assistant

SCHEDULE OF FEES EFFECTIVE 1/1/90

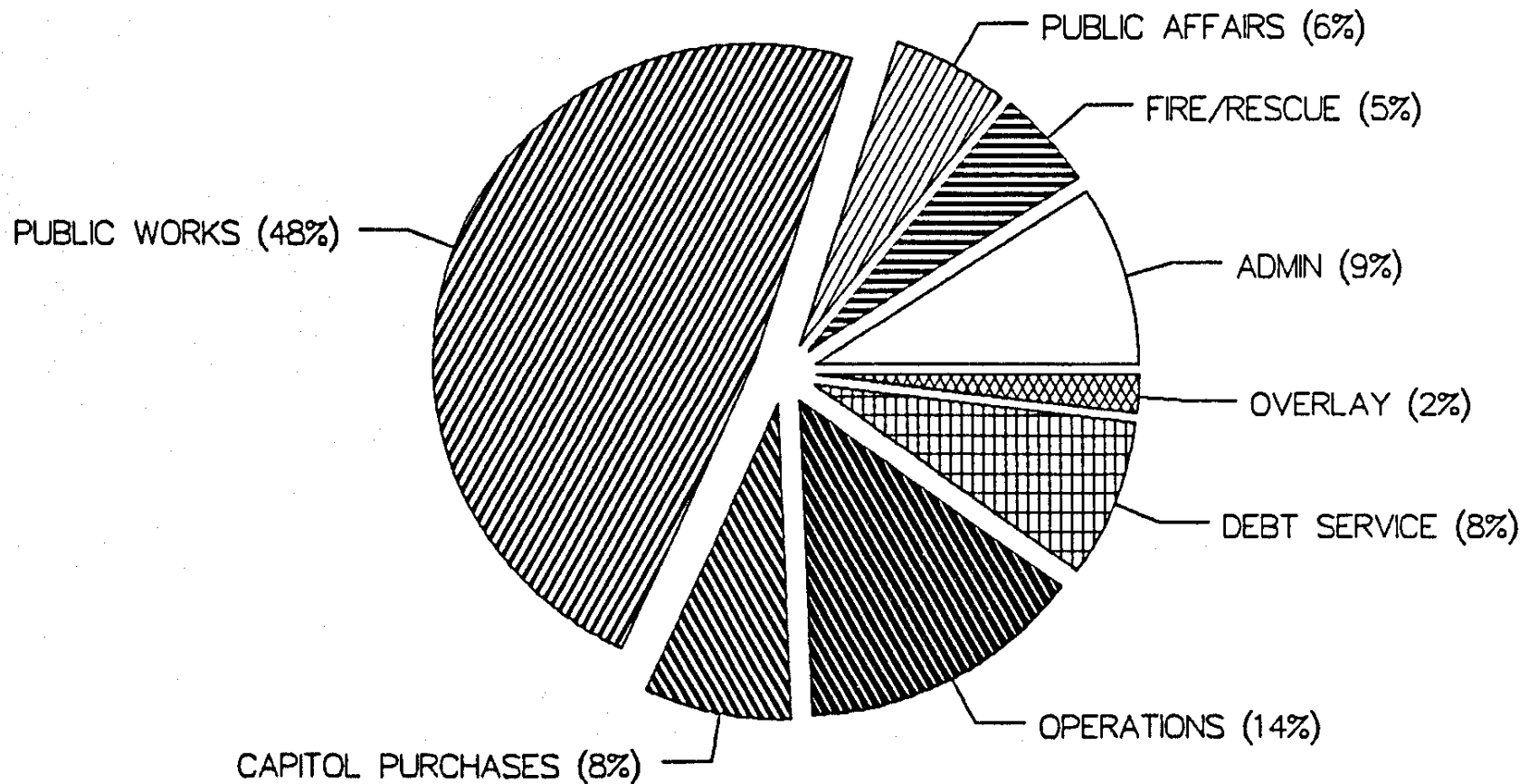
Fish and Wildlife Licenses

Combination Hunting & Fishing	29.00
Hunting	16.00
Fishing	16.00
Servicemen's Combination	16.00
Supersport Combination	39.00
Junior Hunting	4.00

Archery	16.00
Small Game Hunting	9.00
Atlantic Salmon	10.00
Duck Stamp	2.50
Pheasant Stamp	5.25
Muzzleloading Hunting	8.00
Vital Statistics—Certified Copies	
Birth, Death, Marriage	5.00
Marriage License	10.00
Duplicate at same time	2.00
Vehicle Registration—Agent Fee	
New Registration	3.00
Re-registration	2.00
Misc. Permits	2.00
Duplicate Registration	4.00
Title Application	10.00
Watercraft Registration	
New Registration	2.00
Re-registration	1.00
Non-Residents	2.00
ATV/Snowmobile Registrations	
New Registrations	2.00
Re-registrations	1.00
Non-Residents	2.00
Zoning Ordinance	7.50
Subdivision Ordinance	5.00
Voter Registration Lists	
Full	35.00
Party List	20.00
Full Taxpayer Listing	200.00

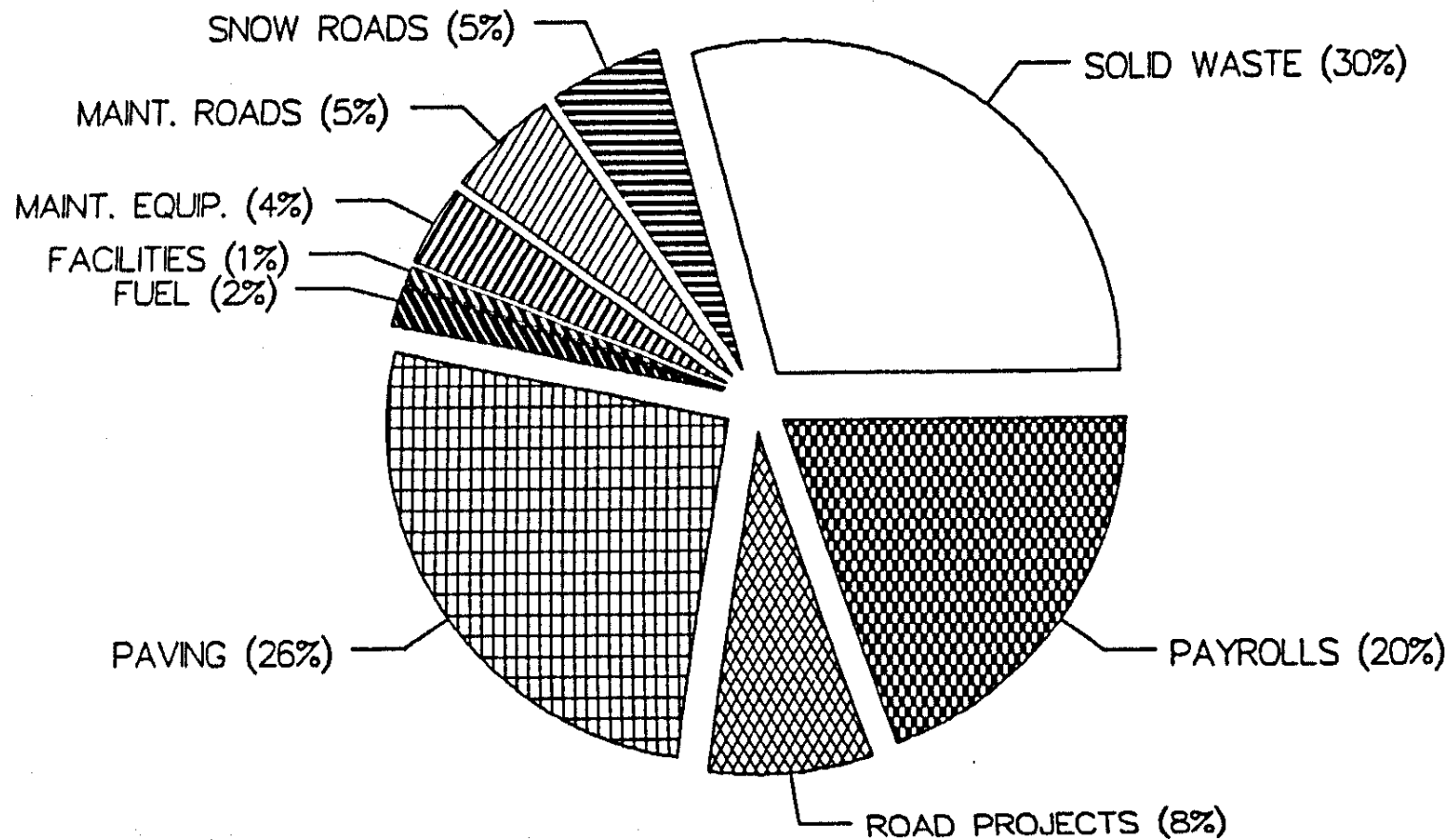
1990 NORTH YARMOUTH BUDGET

MUNICIPAL EXPENDITURE BREAKDOWN



1990 NORTH YARMOUTH BUDGET

PUBLIC WORKS DEPARTMENT--\$360,852 NET



BOARD OF ASSESSORS ANNUAL REPORT FOR 1989

Land Values	\$ 24,574,843
Buildings	59,655,246
Personal Property	1,194,718
Veteran's Exemptions	171,500

Reviewing North Yarmouth's annual report of a year ago, it is interesting for your assessors to see how close they came to their predictions. 1989 has been a challenging year, particularly for those in the real estate business, in that the activities in home sales for less than \$150,000 was extremely poor. This pertained to both newly constructed homes as well as pre-owned homes. The zealous construction of condominiums has caused banking institutions to "write-off" millions of dollars of over valued properties. The recent revaluation performed in Boothbay Harbor, has brought the residents out en masse, complaining about the new valuations on their properties.

Market conditions of a year ago, suggested a re-entrenchment of home values. This did not happen. Instead, the market-place became stagnant as the potential buyer could not afford the monies necessary to complete the transaction. On the other hand, the State Valuation projection for North Yarmouth in 1990 has increased considerably over in inflationary projections of two years ago. In the meantime our sales ratio compared to the State broadens. This too, is not good for two reasons. One, school subsidy is directly related to valuation. Second, if we do not maintain a certain percentage of the sales ratio, the state will call for a revaluation. We are already contemplating this to happen in the next four years. State law requires a revaluation every ten years.

Again, the consensus still remains, that our economy will recede within the next two years. Perhaps during this period the real estate market will adjust itself, and perhaps the valuation of North Yarmouth will be closer to the target. Most important, is to remain realistic, and continue to fight for equalization and just value of all properties in our Town. The **Citizens For Property Tax Reform**, for example are suggesting a "user system" that would tax property based upon the burden it places on local services, chiefly education and solid-waste disposal. Thus a retired couple or a single person with no children would pay lower taxes than a large family, even if the properties were equal. Other inequalities proposed would be allowances made for small business as

compared to the valuation procedures for the larger business. One can see immediately a return to the old days, during which many of the procedures were extremely unjust.

As your elected Board of Assessors, we will continue to strive for equality in our Town of North Yarmouth. At one of our scheduled meetings, we will be happy to review the valuation on your property. Please call the Town Office for an appointment.

Respectfully submitted,
E.C. "Ted" Wolcott, Chrmn.
Board of Assessors

ANNUAL MEETING WARRANT

To: Scott W. Seaver, a resident in the Town of North Yarmouth,
County of Cumberland, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify the voters of the town of North Yarmouth, Maine, qualified by law to vote in Town affairs, to meet at the Town Municipal Building, Fire Department Meeting Room, in said Town, on Friday the 9th of March, A.D. 1990 at 8:00 o'clock in the morning, then and there to act on Articles numbered 1 & 2.

And to notify and warn the voters to meet at the Wescustogo Grange Hall in said Town, on Saturday, the 10th day of March, 1990 at 9:00 o'clock in the morning, there and then to act on Articles numbered 3 through 20, all of said articles being set out below, to wit:

Article 1: To choose a moderator to preside at said meeting.

Article 2: To elect all Town Officers by secret ballot.

Article 3: To see if the Town will vote to accept a way laid out as follows:

Delwin Drive being 50' in width and extending from Fayeview Lane 1300' more or less to Rt. 115, as delineated on Plan of Walnut Hill Heights II for Seedex, Inc., North Yarmouth, Maine, recorded in Cumberland County Registry of Deeds at plan book 107, page 39.

Said acceptance to become effective only when the Selectmen and the Road Commissioner determine that said road has been constructed in accordance with all Town Requirements.

Selectmen to file a report to said effect with Town Clerk after final approval.

Article 4: To set compensation for Town Administration and see what sum, if any, the Town will vote to raise and appropriate for same.

Annual Report

	Request 1990	Budgeted Revenues	Net To Raise	Net 1989	(+/-)
Admin. Assistant	33,000	12,000	21,000	18,030	2,970
Dep. Clerk/Tax Coll.	17,700		17,770		0
Counter Clerk	13,988		13,988	6,300	7,688
Selectmen					
(3 @ \$600 @)	1,800		1,800	1,800	0
Chairman	100		100	100	0
Assessors					
(3 @ \$750 @)	2,250		2,250	1,750	500
Chairman	250		250	0	250
Assessor's Agent	9,000		9,000	8,500	500
Inspection/CEO	16,880	15,050	1,830	0	1,830
Fire Chief	1,000		1,000	850	150
C. D. Director	100		100	100	0
Dog Warden	100		100	100	0
Health Officer	100		100	100	0
Moderator	50		50	50	0
Admin. Expense	3,500		3,500	2,500	1,000
	<u>99,888</u>	<u>27,050</u>	<u>72,838</u>	<u>57,950</u>	<u>14,888</u>

Budget Committee Recommends

Appropriate 99,888
Raise 72,838

Article 5: To see what sum, if any, the Town will vote to raise and appropriate in support of the Fire and Rescue Department, or take any action thereon.

	Request 1990	Budgeted Revenues	Net To Raise	Net 1989	(+/-)
Fire and Rescue Services	40,000		40,000	33,000	7,000

Budget Committee Recommends

\$40,000

Article 6: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Water District Trustees.

Article 7: Shall the North Yarmouth Water District be dissolved and the Yarmouth Water District acquire the assets and liabilities of the North Yarmouth Water District?

Article 8: To hear and act, if necessary, upon the Annual Report of the School Fund Trustees.

Article 9: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Cemetery Commission.

Article 10: To see what sum, if any, the Town will vote to raise and appropriate in support of Public Service Accounts, or take any action thereon.

	Request 1990	Budgeted Revenues	Net To Raise	Net 1989	(+/-)
Public Service Accts.					
Emergency Preparedness	100		100	100	0
General Assistance	6500	2800	3700	4000	-300
Cemeteries	100		100	100	0
Dog Warden	1500	750	750	750	0
Comm. Health Services	1000		1000	850	150
Regional Transportation	500		500	450	50
PROP	2438		2438	2450	-12
WCBB	150		150	150	0
White Pine Blister	0		0	500	-500
So. Me. Sen. Citizens	1223		1223	1000	223
Family Crisis Center	500		500	0	500
Holy Innocents Home Care	100		100	0	100
	<u>14111</u>	<u>3550</u>	<u>10561</u>	<u>10350</u>	<u>211</u>

Budget Committee Recommends

As Printed Except
Regional Transportation: \$450
Family Crisis Center: No Funds
Holy Innocents Home Care: No Funds

Article 11: To see what sum, if any the Town will vote to raise and appropriate in support of the Public Works Department, or take any action thereon.

	Request 1990	Budgeted Revenues	Net To Raise	Net 1989	(+/-)
Public Works Dept.					
Highway Dept.	270948	24000	246948	212544	34404
Solid Waste	116404	2500	113904	93450	20454
	<u>387352</u>	<u>26500</u>	<u>360852</u>	<u>305994</u>	<u>54858</u>

Budget Committee Recommends

Highway: Appropriate \$261,448 Raise \$237,448
Solid Waste: As Printed

Article 12: To see what sum, if any, the Town will vote to raise and appropriate in support of Operational Expenses, or take any action thereon.

Annual Report

	Request 1990	Budgeted Revenues	Net To Raise	Net 1989	(+/-)
Operational Expenses					
Municipal Building	2600		2600	1700	900
Insurance	20000		20000	20000	0
Interest	6500		6500	0	6500
Supplies	7000	500	6500	5500	1000
Elections	1500		1500	500	1000
Legal Services	5000		5000	5000	0
Employer Expenses	51600		51600	39315	12285
Transfers	500		500	400	100
Utilities	8600		8600	8520	80
Annual Audit/Report	6000		6000	5500	500
Hydrant Rentals	9500		9500	8300	1200
Contingency Accts.	2000		2000	1000	1000
	<u>120800</u>	<u>500</u>	<u>120300</u>	<u>95735</u>	<u>24565</u>

Budget Committee Recommends

Appropriate \$120800

Raise \$120300

Article 13: To hear and act, if necessary, upon the report of the Municipal Study Committee, or take any action thereon.

Article 14: To see what sum, if any, the Town will vote to raise and appropriate in support of the following accounts, or take any action thereon.

	Request 1990	Budgeted Revenues	Net To Raise	Net 1989	(+/-)
Misc. Accounts					
Planning Board	500		500	500	0
Cumberland Recreation	19000		19000	18000	1000
Prince Library	11000		11000	10000	1000
Shellfish Conservation	750		750	750	0
Memorial Park	300		300	300	0
Conservation Commission	300		300	300	0
Maine Municipal Assoc.	1836		1836	1678	158
GPCOG	3150		3150	3000	150
	<u>36836</u>	<u>0</u>	<u>36836</u>	<u>34528</u>	<u>2308</u>

Budget Committee Recommends

As printed

Article 15: To see what sum, if any, the Town will vote to raise and appropriate to the Highway and Capitol Improvement Investment Funds, or take any action thereof.

Trust Fund	Request	Budgeted	Net To	Net 1989	(+/-)
Investment Program	1990	Revenues	Raise		
Town Road Investment	20000		20000	10000	10000
Capitol Improvement					
Investment Acct.	25000		25000	25000	0
	45000	0	45000	35000	10000

Budget Committee Recommends

Raise and Appropriate \$45,000

Article 16: To see what sum, if any, the Town will vote to raise and appropriate for Capitol Item Requests, and to decide how said items shall be financed, or take any action thereon.

Capital Improvement	Request	Budgeted	Net To	Net 1989	(+/-)
Requests	1990	Revenues	Raise		
Plow Truck	63000		63000	0	63000
Rescue Unit	65000*	-65000	0	0	0
Fire Station Addition	140000*	-140000	0	0	0
Town Office Addition	90000*	-90000	0	0	0
	358000	-295000	63000	0	63000

Budget Committee Recommends:

Plow Truck \$63000
 Rescue Unit \$65000
 Additions \$230000 on 20 year note

* Suggests borrowed amounts.

Article 17: To see what sum, if any, the Town will vote to raise and appropriate in support of debt service, or take any action thereon.

Debt Service	Request	Budgeted	Net To	Net 1989	(+/-)
	1990	Revenues	Raise		
Public Works Bond	62430		62430	65840	-3410
Fire Truck—1986	0		0	26950	-26950
Landfill Closure	0		0	0	0
	62430	0	62430	92790	-30360

Budget Committee Recommends

As Printed

Article 18: To see what sum, if any, the Town will vote to take from surplus or other accounts to apply against 1990 appropriations, or take any action thereon.

Article 19: Shall the Town vote to accept the following funds as provided by the Maine State Legislature?

State Revenue Sharing	\$85,000
Snowmobile Registration Reimbursement	\$ 325
Veterans Reimbursement	\$ 400
Local Road Block Grant	\$25,000
Comprehensive Planning Grant	\$12,000
Recycling Grant	\$12,000
Reimbursement of Landfill Closure Engineering Expenses	\$17,000

*All amounts approximate.

Article 20: To see if the Town will vote to charge interest at a rate of 12% per annum, set a due date of October 1, 1990 for 1990 taxes, and allow a discount of 2% for 1990 taxes paid in full in the month of July, or take any action thereon.

Given unto our hands this _____ day of February, 1990, at North Yarmouth, Maine.

ROSALYN I. BASTON, Chair
DONALD SMITH
KENNETH ALLEN
Selectmen of Town of
Maine

The Registrar of Voters hereby gives notice that he will be in session from 8:00 a.m. until 8:00 p.m. on Friday, March 9th, 1990 and from 9:00 a.m. until close of meeting on Saturday, March 10, North Yarmouth, 1990.

SCOTT W. SEAVER
Registrar

COMMITTEE

REPORTS

The following pages contain the various reports of the Town organizations and committees and departments. Dedicated citizens make our town a good place to live and we thank them for their involvement.

**NORTH YARMOUTH BOARD OF ASSESSORS
PUBLIC NOTICE**

IN ACCORDANCE WITH TITLE 36, MRSA SEC. 706, THE ASSESSORS OF NORTH YARMOUTH HEREBY GIVE NOTICE TO ALL PERSONS LIABLE TO TAXATION IN SAID MUNICIPALITY THAT THEY WILL BE IN SESSION AT THE TOWN OFFICE, NORTH YARMOUTH, ON MARCH 31st, 1990 FROM 10 AM TO NOON, FOR THE PURPOSE OF REVISING THE LISTS OF THE ESTATES TAXABLE IN SAID MUNICIPALITY.

PURSUANT TO TITLE 36, MRSA SEC. 1482—**EXCISE TAX**, AND PARAGRAPH 6 ENTITLED **PAYMENT OF TAX**, PAYMENT OF EXCISE TAX BEFORE PROPERTY TAXES ARE COMMITTED AS FOLLOWS:

- A. Where the person seeking to pay the excise tax owned the vehicle other than an automobile, truck or truck tractor on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax.

PURSUANT TO TITLE 36, MRSA SEC. 60101, ENTITLED **PERSONAL PROPERTY EMPLOYED IN TRADE**, SECTION 2—**ENUMERATION**:

Personal property enumerated in this subsection shall be taxes in the place where situated.

- A. Portable Mills
- B. (Repealed)
- C. All store fixtures, office furniture, furnishings, fixtures and equipment.
- D. Professional libraries, apparatus, implements and supplies.
- E. Coin-operated vending or amusement devices.
- F. (Repealed)
- G. All camp trailers, as defined in Section 1481.
- H. Television and radio transmitting equipment.

THEREFORE, IN ACCORDANCE WITH TITLE 36, MRSA SECTION 706, THE ASSESSORS OF THE TOWN OF NORTH YARMOUTH, IN THE STATE OF MAINE, HEREBY GIVES NOTICE TO ALL PERSONS LIABLE TO TAXATION IN THE MUNICIPALITY, TO FURNISH THE

ASSESSOR, ON OR BEFORE APRIL 1, 1990, A TRUE AND PERFECT LIST OF THEIR ESTATES, NOT BY LAW EXEMPT FROM TAXATION, OF WHICH THEY WERE POSSESSED ON APRIL 1st. (SUCH LIST SHALL INCLUDE DOCUMENTATION OF AGE, MODEL AND SERIAL NUMBERS, PRESENT VALUE AND REPLACEMENT VALUE.)

IF ANY PERSON, AFTER SUCH NOTICE, DOES NOT FURNISH SUCH LIST, HE OR SHE IS THEREBY BARRED OF THEIR RIGHT TO MAKE APPLICATION TO THE ASSESSORS AND/OR COUNTY COMMISSIONERS, FOR ANY ABATEMENT OF HIS OR HER TAXES, UNLESS HE OR SHE FURNISHES SUCH A LIST WITH HIS OR HER APPLICATION AND SATISFIES THE ASSESSORS THAT HE OR SHE WAS UNABLE TO FURNISH IT AT THE TIME APPOINTED.

BOARD OF ASSESSORS
NORTH YARMOUTH, MAINE

REPORT OF THE NORTH YARMOUTH PLANNING BOARD

The Planning Board reviewed and approved fewer residential and commercial projects during the past year. This is indicative of the general slowdown in real estate development in the area during the past two years.

The reduced workload permitted the Planning Board to re-examine and improve several aspects of the Zoning review process. We also worked with state officials, Greater Portland Council of Governments and other towns on several issues of regional importance, including the Comprehensive Planning process, affordable housing, open space and the controversial new mobile home park statute.

The Planning Board is fortunate to have dedicated members. The many public hearings we have held recently, however, indicate that there are many more concerned citizens who could make a meaningful contribution. Please consider getting involved in some level of volunteer work in North Yarmouth if you aren't already doing so.

The Planning Board will greatly miss the help and participation of S. Von Day.

Respectfully submitted,
Ford Reiche, Chrmn.
Planning Board

NORTH YARMOUTH FIRE DEPARTMENT ANNUAL REPORT 1989

The North Yarmouth Fire Department responded to 84 calls during the year 1989.

18 calls to assist the Rescue (10:55)
7 grass or brush fires
20 structure or car fires
25 miscellaneous (wires down, smell of smoke, water problem)
14 calls for mutual aid

It was a good year for the Department and the residents of town with no real serious structure fires. I hope that fire detectors and an awareness of fire danger was the answer. Keep up the good fire safe record for the year ahead! Only you the residents can do this! With the OSHA laws on safety in effect, our Fire Department must continue to upgrade both equipment and training. This is requiring many hours of special training for the volunteers. Included in this year's budget request is a small sum of money to give to each volunteer who meets the Department's training requirements. I hope by doing this we can keep volunteers interested in the Fire and Rescue Service.

The Town's Fire Wardens gave out 400 fire permits this year. Permits are required year-round for any outside fire.

For a fire permit, contact:

Richard Baston	829-3789
Clark Baston	829-3789
James Malonson	829-3776

Besides the 102 Emergency Rescue calls our 16 members tended, we were on the scene for fires, to direct traffic and to be readily available in case needed by the Firemen.

Due to a lack of space we recommended at last Annual Town Meeting that a new ambulance not be purchased. However, with the present unit now eleven years old, we feel it is a top priority to purchase a new one. The goals of the committee looking into this purchase are to assure that we have an efficient, convenient, non-elaborate vehicle.

During the past year three of our members have upgraded their

license level, which means putting in a lot of extra hours. Members attending evening, day-long and sometimes, weekend classes share new ideas and techniques with the rest of the squad.

Through donations received by Rescue, and funds raised by the Ladies Auxiliary of the Fire Department we were able to purchase a \$7100 Automatic Advisory Defibrillator. (For an explanation and/or demonstration speak to a Rescue Member.)

Realizing that emergencies arise day or night we urge you to call for our assistance when you feel the need without regard for what the clock says. Not only are we available at all times, but we have excellent mutual aid with the surrounding towns. A hearty thank you to each of them.

184th ANNUAL REPORT OF THE TRUSTEES OF THE NORTH YARMOUTH SCHOOL FUND

Total Resources 1/1/89:

Citibank 6 yr CD to mature 4/3/94	\$ 27,000.00
interest on CD	315.82
on deposit, Maine Savings Bank	<u>60.57</u>
	\$ 27,376.39

Receipts:

Interest withdrawn from	
Citibank CD 12/13/89	\$ 1,200.00
balance of 1990 interest added to Citibank	
CD 12/22/89	1,267.75
Interest on Maine Savings Bank Passbook	<u>4.15</u>
yearly interest	\$ 2,471.90
Annual School Fund payment to North	
Yarmouth	\$1,200.00
Norman Smith	<u>15.00</u>

Total Paid	\$ 1,215.00
Net Gain	\$ 1,256.90

Total Resources:

Citibank C.D.	\$27,000.00
1988 & 1989 interest on CD	1,583.57
On balance, Maine Savings Bank Passbook	<u>49.72</u>
	\$28,633.29

Respectfully submitted
 Norman L. Smith
 Treasurer

NORTH YARMOUTH WATER DISTRICT INCOME & EXPENSE STATEMENT 1989

Operating Revenue:

Sale of Water	\$17429.60	
Fire Protection	<u>11711.40</u>	
		\$ 28141.00

Operating Expense:

Water Purchased	6838.20	
Meter Reading	1085.00	
Repairs: Mains, Services & Meters	831.74	
Depreciation	<u>5179.84</u>	
		<u>\$ 13934.78</u>
		\$ 15206.22

Administration Costs:

Officers & Trustees	\$ 375.00	
Insurance & Bonds	1830.00	
Office Supplies	340.93	
Legal & Audit Expense	250.00	
Billing & Accounting	506.10	
General Expense	<u>350.00</u>	
		<u>\$ 3652.03</u>
		11554.19

Other Income:

Interest Income	<u>1173.14</u>	
		\$ 12727.33

Other Expense:

Interest Expense	4745.00	
Contractual Payments	<u>3400.00</u>	
		<u>\$ 8145.00</u>
		4582.33

Net Income

Checkbook Balance January 1, 1989	\$ 1673.01
Receipts 1989	<u>32710.53</u>
Available Funds	34383.54
Less Disbursements	<u>- 24139.21</u>
Checkbook Balance Dec. 31, 1989	\$ 10244.33

**NORTH YARMOUTH WATER DISTRICT
BALANCE SHEET
December 31, 1989**

ASSETS

Current Assets:

Checking Account	\$10244.33	
People's Heritage Account	3463.56	
People's Heritage Sinking Fund	7977.19	
Sun Savings Sinking Fund	1141.00	
Accounts Receivable	<u>82.25</u>	
		\$ 22908.33

Fixed Assets:

Operating Property	409849.91	
Less Depreciation Reserve	<u>-56136.316</u>	
Total Assets		<u>\$353713.60</u>
	\$376621.93	

LIABILITIES, RESERVES AND SURPLUS

Current Liabilities:

Accounts Payable	\$ 500.00	
Customer Advances	<u>145071.20</u>	
		\$145571.20
Long Term Bonds		158000.00
Sinking Fund Reserves	9118.19	
Funded Debt Retired Through Surplus	45280.00	
Surplus	<u>18652.54</u>	
		<u>\$ 73050.73</u>
Total Liabilities, Reserves and Surplus		\$376621.93

REPORT OF THE DOG OFFICER

The following calls were responded to in 1989:

- Stray dogs to Westbrook
- Other stray dogs
- Barking dog complaints
- Dead dogs
- Dog bites
- Trash Disturbed
- Cats

STATE LAW REQUIRES THAT ALL DOGS, SIX MONTHS OF AGE OR OLDER, SHALL ON OR BEFORE JANUARY 1ST ANNUALLY, OR AT SUCH TIME AS SUCH DOG BECOMES SIX MONTHS OLD, MUST BE LICENSED AT THE TOWN CLERK'S OFFICE; AND AT SUCH TIME, A STATE OF MAINE CERTIFICATE OF RABIES VACCINATION WITHIN 720 DAYS MUST BE PRESENTED. STATE OF MAINE CERTIFICATION ONLY WILL BE ACCEPTED ACCORDING TO STATE LAW. PROOF OF NEUTERING OR SPAYING MUST ALSO BE PRESENTED AT THIS TIME. DOGS LICENSED AFTER APRIL 1ST OF EACH YEAR SHALL BE SUBJECT TO A CONSTABLE'S FEE OF \$4.00 EACH.

Licensing your dog is really for your own benefit and the protection of your pet. If your dog is found running at large or as a stray, you will be required to show proof of current license and pay all costs associated with the detention of the animal prior to the animal being released to you.

Respectfully submitted,
WILLIAM HILTON, JR.
Dog Officer

REPORT OF THE ROAD COMMISSIONER

1989 was a busy year for your Highway Department. Major road projects involved Sligo Road reconstruction, recycling and paving. In the spring of 1989, a gravel extraction area was implemented as were the wishes of Town Meeting. This source has proven to be a great advantage to the Town, especially during the flooding in May.

I appreciate the cooperation of all citizens and your understanding

when we do encounter a problem.

I would like to thank all employees and contractors who worked with us over the past year.

Respectfully,
ROBERT C. SWEETSER
Road Commissioner

CEMETERY COMMISSION REPORT

The Cemetery Commission continues to maintain the three cemeteries in North Yarmouth — Bowie, Pine Grove, and Walnut Hill. Clayton Barter serves as superintendent and oversees the maintenance during the year. In 1988, a new storage building was constructed at the Walnut Hill Cemetery.

We would like to remind the public that using motorized vehicles such as snowmobiles, motor bikes and ATVs is prohibited on cemetery property. Please do not ride horses in the cemeteries.

Respectfully submitted,
RICHARD BASTON,
Clerk

REPORT OF THE EMERGENCY PREPAREDNESS DIRECTOR

The Town of North Yarmouth has established three emergency centers to be used if the need should arise such as floods, hurricanes or other disasters. These locations are located at the North Yarmouth Memorial School, the Wescustogo Grange Hall and Harmony Hall.

During 1989, the Director of Emergency Preparedness attended meetings regarding handling of hazardous materials made available through the emergency management resources at the County level. The town office has a list of hazardous materials that are presently within the boundaries of North Yarmouth.

Respectfully submitted,
RICHARD BROBST
Director

REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

The JEREMIAH BUXTON, WILLIAM BUXTON, and SAMUEL CHASE houses, all located in the Walnut Hill area of town are now easily identified with their new historical markers. Twelve houses in this historic area of North Yarmouth have been carefully researched and marked. We hope that you will stop and walk through Walnut Hill, read the house markers and imagine the blacksmith, the doctor, the innkeeper, the tanner and the carriage maker at work. We will continue to research and mark the older houses in town, as time allows.

In 1989 our monthly meetings were well attended and varied. "The One Room School" brought a considerable crowd. The cross-country ski trip was also well attended by young and old alike. This fall twenty of us (many young people included) hiked up to again find the remains of the Wescustogo Hotel and spring. After surveying the foundations and searching for the spring, we retired to eat our picnic suppers before the sun went down.

One hundred and twenty first graders came to the Old Town House and learned about cider pressing and life in the 19th century. We hope to see more students this fall.

With its new coat of paint and new green door, the Old Town House again is looking distinguished. Look for program notices on the door.

Our first ever "Annual Appeal" brought approximately one hundred donors and we thank everyone who gave. Your donation not only helps support activities and maintenance, but demonstrates to us that we have grassroots support for what we are doing.

The Historical Society welcomes objects of historical interest: kitchen items, office items, and of course photographs, letters and documents. Help with records and documents is always needed (please contact Ursula Baier if interested).

Volunteers are always needed! Where does your interest lie? Old Town House maintenance and restoration? House research? Programs? Books and Publications? Town records? Photographs? Genealogy? Board of Trustees? LET US KNOW!

Respectfully submitted,
PEGGY WILES, President

REPORT OF THE YARMOUTH-NORTH YARMOUTH SHELLFISH CONSERVATION COMMITTEE

To the Citizens of North Yarmouth:

This past year only 62 mess licenses were sold, all of which were resident licenses. There were no commercial licenses sold.

The Shellfish Committee recommended that no commercial licenses and 200 mess licenses be sold in 1990. Our shellfish population once again failed to demonstrate any noticeable growth. We still do not have any scientific reason to explain this phenomena but believe it can be attributed to the recent over-harvesting by commercial diggers, the abnormally warm weather the past summers, and finally the practice of the town of discharging its sewer effluent into the Royal River during rainstorms.

Our Committee will continue to focus its attention on water quality and any new developments that have the potential to compromise our shellfish resources. We will continue to work closely with the Department of Environmental Resources and the Department of Marine Resources. We appreciate the dedicated assistance provided to our town by Brad Sterl, Maine State Biologist.

The Committee was planning to conduct a formal shellfish survey last spring in the area between Cousins and Littlejohn Islands to determine the status of the shellfish population. An initial survey

conducted last spring by a few members of the Committee recommended the survey be postponed a year. The Committee will once again complete an informal survey to determine if a full survey is warranted in the Cousins and Littlejohn Island area.

The Shellfish Committee applauds Yarmouth's acquisition of the Vail Property. Besides preserving a historic quarry that provided a great deal of granite for the building of Portland, it provides an important access to the ocean. The Committee encourages that Yarmouth pursue additional purchases that were recommended in the Yarmouth Open Space Committee Final Report.

Until recently the entire coast was closed by the state to shellfish harvesting due to potential health problems caused by poorly maintained overboard sewer discharges and illegal, unlicensed sewer overboard discharges. Last month the islands were once again opened but the more accessible coastal areas still remain closed. Due to the limited state staff available to complete the remaining collection and testing of shellfish, and amount of coastline they are responsible for, the opening of coastal areas could easily be delayed for many months.

However, we are still confronted with the situation of very few shellfish to harvest. Your Committee will continue to address this problem and will always welcome suggestions.

The Committee participated in the Coastal Cleanup last fall and encourages all citizens to do so this year. We also welcome the formation of the Yarmouth Land Trust and support their effort to preserve the delicate balance of our exceptional community.

Respectfully submitted,
EDGAR A. CURTIS III
Chairman

1989 BUILDING PERMITS

APPLICANT	CONSTRUCTION	LOCATION
Walnut Hill Commons	deck & roof	Rts. 9 & 115
Walnut Hill Commons	new o.h. door	Rts. 9 & 115
Kevin Robinson	fire repairs	Rt. 115
Michael Johnston	bedroom addition	24 New Gloucester Rd.
David Rice	kitchen addition & renovations	213 North Rd.
Dick Brobst	house renovations	Rt. 115
Mike Villacci	house renovations	Haskell Rd.
Randy Allen	wood shed	49 Walnut Hill
Debbie Burnell	beauty shop	73 Walnut Hill
Ralph Wallace	house & garage	1 Maplewood
Kim Boehm	renovations	80 W. Pownal Rd.
David O'Brien	barn	70 North Rd.
Sherman Hamilton	garage stairs	87 Sligo Rd.
Deborah Leroux	house renovations	W. Pownal Rd.
Elizabeth Woodward	new bathroom	Lufkin Rd.
Benjamin Grover	garage & finish upstairs	Baston Rd.
Charles Lewis	new 2nd floor & roof	51 Hallowell Rd.
Toney Correale	house & garage	Henry Rd.
David Hyde	bus stop	17 Mountfort Rd.
Jon Sharp	office expansion	142 Walnut Hill
Anderson	barn renovations to retail sales area	71 Memorial Hwy
Landscaping		Mountfort Rd.
Kim & Joe Arsenault	house	North Rd.
Jim Hayward	house	Rt. 231
Joe Parsons	garage	9 Edna Ln
Scott Decker	addition	Baston Rd.
John Grogan	addition	98 Walnut Rd.
Gardner Millworks	new office	Sligo Rd. Ext.
Joseph Curtin	house & garage	124 North Rd.
Russell Collins	shop addition	56 Sligo Rd.
Virginia Anderson	storage shed	59 Walnut Hill
Kathy Wood	storage shed	12 Sweetser Rd.
Bill Young	barn	4 No. Yarm. Woods
Freda Gagnon	deck	
Jenny & Dave		Mountfort Rd.
Tuemmler	house	North Rd.
Pam & Dick Dunn	house	Rt. 9
Jim Coyle, Jr.	house	

Jerome Stuart	porch	33 Walnut Hill
Ed Reagan	garage	Mill Rd.
Daniel & Thersa Brady	house	Milliken Rd.
Mr. Mrs. McEwen	house	Mill Rd.
Ray Hanlon	house	Rt. 115
Andrew Ring	house & garage	210 North Rd.
Jim Hayward	porch & finish basement	North Rd.
Mr. & Mrs. Fryer	chimney	Rt. 231
Robert Sessums	shed	Royal Rd.
Mark & Joan Smith	house	Rt. 115
Dan Paul	entry addition	22 Cumb. Rd.
Kevin Balvin	renovations	3 Lufkin Rd.
New England Telephone	digital switching facility	Rt. 9
William Maxwell	house & garage	3 Brookwood
Al Grover	chicken house	Rt. 115
Pamela Damon	deck	Rt. 115
Randy Allen	barn	49 Walnut Hill
Jack Gurney	shed	Greely Rd.
James Googins	entry addition	245 Greely Rd.
Al Grover	in-ground pool	Rt. 115
Jeff Rose	addition	112 Royal Rd.
New England Telephone	digital switching facility	Ledge Rd.
Sylvain Lavniere	foundation	Mill Rd.
Walt Soucie	new door	Rt. 231
Bob Hazelton	addition & garage	Rt. 9
William Brazier, Jr.	house	off Rt. 9
Elizabeth Woodward	shed	Lufkin Rd.
Caryl Baldwin	basement entry	80 Gray Rd.
Kent Hilton	fireplace & chimney	Ledge Rd.
George Black	garage	Rt. 115
Laurie & John Kelley	new bathroom	59 Gray Rd.
Catherine Morgan	shed	Baston Rd.
Wayne Thompson	shed	33 Cumb. Rd.
Henry Buchholz	renovations	Rt. 115
Bruce Smith	garage addition	Ledge Rd.
Fournier	house	North Rd.
Dot Chase	relocate bathroom	26 Gray Rd.
Theodore Edwards, Jr.	pool	8 Fayview Ln.
Robert Bush	house	W. Pownal Rd.

Mark & Anne Dixon	addition & renovations	Jct. 9 & 115
Wayne Raymond	new dormers	2 Fayview Ln.
Bill Holden	garage foundation	Rt. 231
Robert Sessums	renovations	90 Royal Rd.
Dan & Thersa Brady	open deck	Milliken Rd.
Vern Goff	renovation & addition	40 Gray Rd.
Raymond Dubois	house, garage, deck porch	Whitney Farms Rt. 231
Thomas Robinson	house	Whitney Farms
Engle Saez	house, garage, porches	74 Mountfort Rd.
Kim & Joe Arsenault	mud room addition	239 Greely Rd.
Anne Brown	house	89 Sligo Rd.
Timothy Porter	renovation	Rt. 155
Richard Maddox	house & garage	55 Gray Rd.
Brian Kittridge	open deck	203 North Rd.
John Carpenter	addition & renovation	Rt. 9
Mark Russell	house	Rt. 115
John Sowles	house & deck	10 Cumb. Rd.
Robert Pelletier	shed	20 North Rd.
Lincoln Merrill	shed	Whitney Farm
Barry Sanger	house & garage	Higgins Farm
Sally Higgins	house & garage	6 Maplewood
Michael Booth	house & garage	93 Sligo Rd.
Jon & Linda Shute	house	182 North Rd.
W. Allen Adams III	sheep shed	12 Delwin Dr.
Tom & Mary Tracy	garage addition	15 Mountfort Rd.
Plainview Farm	greenhouse	104 Royal Rd.
Maurice Curit, Jr.	new foundation	North Rd.
Todd Reynolds	house	North Rd.
Thomas Reinsborough	move & renovate house	W. Pownal Rd.
Robert Bush	open decks	Sweetser Rd.
Hamilton-Bakutis	move & build foundation	North Rd.
Andrew Hayward	foundation	Hophornbeem Ln.
Jack Stiles	house	Milliken Rd.
Rob Wood	addition	Royal Rd.
Ace York	house	46 Walnut Hill
Dennis Worcester	storage building	Hophornbeem Ln.
Paul Turina	house & garage	Gray Rd.
David Ayers	addition	Royal Rd.
Ken Taplin	wood shed	

Skyline Farm	storage building	The Lane
Christopher Seitz	sun room	Rt. 115
Bob Sweetser	garage	Mill Rd.
Dan Burke	shed addition	5 Parsonage Rd.
Chip Putnam	garage/shop	96 Gray Rd.
Dick Baker	open deck	6 Hawthorne Rd.
Gene Fitzpatrick	barn	63 North Rd.
Brian Billings	open deck	42 Royal Rd.
Irving Verrill	barn addition	Rt. 231
Gerald True	barn	88 Mill Rd.
Peter Weirs	alteration	106 Royal Rd.
A. Landry	new dormer	7 Mountfort Rd.
Chip Putnam	open deck	96 Gray Rd.
Marstaller		
Landscaping	2 greenhouses	9 Mountfort Rd.
Steve Ross	shed addition	53 Walnut Hill
John & Ellen Popp	open deck	Edna Ln.
Clinton Smith	house, garage, pool	34 Mill Rd.

REAL ESTATE TAXES—1989

UNPAID AS OF 12/31/89

Alan Meyers Assoc.	\$200.41	
Alan Meyers Assoc.	\$191.04	
Alan Meyers Assoc.	22.08	Bal.
Alan Meyers Assoc.	\$65.65	Bal.
Anderson, Dana	29.43	
Anderson, Virginia	629.95	
Atlantic Options	199.24	
Atlantic Options	202.17	
Atlantic Options	203.93	
Atlantic Options	199.24	
Atlantic Options	203.34	
Atlantic Options	192.79	
Atlantic Options	192.79	
Atlantic Options	199.24	
Atlantic Options	199.24	
Atlantic Options	109.58	
Barter, Fred	600.00	
Blackstone, Catherine	471.85	Bal.
Blackstone, Frank	199.24	
Blackstone, Frank	106.94	

Brady, Frank	958.62	
Campbell, David & Andrea	1,182.34	
Cleaves, Linda	1,063.88	*
Clough, Dennis & Carol	2,074.69	
Coffin, Philip	642.99	
Coffin, Philip	34.08	
Collins, Helen	752.52	
Collins, Russel & Muriel	910.88	
Davis, Robert & Ellen	36.74	
Davis, Robert & Ellen	3,199.20	
Davis, Ronald	611.67	
Delois, Joseph & Thomas	192.21	
Duford, Armon & Rose	785.89	
Dugas, Lucille	1,557.99	Bal.
Dunn, Steven & Doreen	1,367.88	
Hedgecock, Sethallen & Ann	381.56	Bal.
Ellis, Theron	5.86	
Fecteau, Jack & Rosemary	1,927.68	
Ford-Stanhope	184.00	
Ford-Stanhope	184.00	
Ford-Stanhope	184.00	
Ford Stanhope	183.42	
Frank, Melvin, Jr.	1,222.37	
Fullam, Conway	1,391.77	
Gallant, Robert	146.50	
Gallaudet, Dennison	3.98	Bal.
Gillespie Farms, Inc.	205.10	
Gillespie Farms, Inc.	105.48	
Gillespie Farms, Inc.	4,702.12	
Gleason, John	2,372.13	
Goslar, John	23.59	Bal.
Hall, James B. II	1,120.78	
Hamilton, Evelyn	64.46	
Hanson, Karen	1,221.14	
Hanson, Jeff	940.67	
Hascall, David	1,017.12	
Haskell, Barbara & Rhodes	1012.43	
Hayes, Thomas & Linda	1,220.68	
Holt, Christopher	4,001.36	
Hovermal, Kenneth & Janice	643.14	
Jewett, Frederick	1,446.91	
Kelly, Peter III	175.74	
Kelly, Arlene	1,211.82	

Kennison, Paul & Patricia	1,949.62	
Kinne, Jack	344.57	
Kinney, Fred	69.32	
Lagk, Inc.	498.10	
Lagasse, Theona	321.55	Bal.
Lausier, Conrad & Marie	1,131.98	
Leroux, Deborah	481.23	
Liberty, Scott & Darlene	342.20	
Locey, Cheryl Lynn	871.83	
Lowell, Barbara	600.03	
Lowell, Robert & Marjorie	499.02	Bal.
Mizner, Christopher	974.40	*
McGough, Thomas	3,363.41	
McKown, Brenda	950.34	
McManus, James J. III	2,239.26	
Nason, Basil	1,023.64	
Nicholas, James & Mary	1,469.35	
Nielsen, Lief & Jayne	1,215.70	
North, Dana	655.34	Bal.
O'Brien, David B.	114.27	
O'Brien, David B.	1,253.93	
Oliver, Brian	1,324.37	
Packard, Michael & Letetia	842.23	
PDK Sand & Gravel, Inc.	763.73	
Peaslee, Silas	937.77	
Perkins, Helen	536.07	
Philbin, David	170.09	
Priest, William & Aline	2,271.88	*
Prindall, Walter	987.65	
R.P. Enterprises	2,166.61	
R.P. Enterprises	70.32	
Septivac Pumping, Inc.	287.75	
Sharp, Matthew & Martha	1,904.94	
Sloan, William	1,017.76	
Sloat, Ronald	919.74	
Sprague, Daphne	1,739.67	
Sprague, Daphne	146.50	
Storey, Harland & Kim	1,093.49	
Stowell, Christine	989.85	
Sullivan, Emma, Estate of Harry	19.05	
Sweetser, Emily, Estate of	914.17	*
Thurlow, David	1,2220.15	*

Uhrich, Francis	246.12	
Vogeler, Edward, Jr.	219.75	
Vogeler, Edward, Jr.	1,125.32	
Weaver, Charles III	1,345.62	
Williamson, William	2,106.94	
Wilson, Ronald	843.84	
Yarmouth Company	216.23	
Yarmouth Company	88.95	
York, Ace	93.76	
York, Ace & Georgette	1,288.36	
Zeegers, Estate of Eugene	1,120.04	
Total Computer Services	146.50	P
Hamilton Avnet Computer Hamilton	922.95	P
Prime Financial Group	293.00	P
Tie Communication	18.31	P
Mobil Admin. Service Co., Inc.	12.45	P
Slim 'N' Trim	263.70	P
Walnut Hill Citgo	1,049.16	P
Parisi, Steven	1,544.37	•
True, Paul & Sharon	1,264.71	•
Olson, Scott & Sharon	29.95	•
Stoddard, Janet E.	1,381.14	•
Putnam, Charles R.	1,209.89	•
Queen, Robert L.	993.11	•
Coyle, James & Theresa	293.00	•
Nimblett, Jean	134.06	•
Al-Awfi, Monsoure	152.36	•
Rooff, Michael	329.11	•
Coffin, Raymond	228.52	•
Babin, Michael	409.77	Bal.
Goslar, John	23.59	
McLeod, Kenneth & Pamela	115.23	
Meserve, Kenneth & Irene	149.40	•
Packard, Robert & Sally	128.92	

\$107,420.12

supplemental billings unpaid 12-31-89

C.N. Brown	\$65.92	
Jack & Carolyn Kinne	385.15	
Kevin Robinson	1,539.42	
Ronald Moon	73.59	*
	\$2,064.08	

total unpaid \$109,484.20*

* paid after close of books

P personal property

Liens due 12-31-89**1989 Tax Liens**

Al-Alwi, Mounsoure	\$160.45	
Campbell, David & Andrea	180.37	Bal.
Cleaves, Linda	972.93	
Clough, Dennis	671.46	Bal.
Hall, James B. II	919.71	
Haskell, Rhodes	927.09	
Locey, Cherylyn	137.44	Bal.
Lowell, Barbara	558.45	
McGough, Thomas	2,941.72	
McKown, Brenda	405.35	
Nicholas, James & Mary	1,333.30	
Oliver, Brian	1,202.41	
Sloat, Ronald	842.68	
	\$11,253.36	

Tax Liens due 12-31-89**1988 Tax Liens**

Cleaves, Linda	\$ 956.27
McGough, Thomas	2,863.36
	\$3,819.70

*denotes paid after close of books



Senator Robert G. Dillenback
District 27

MAINE STATE SENATE
114th Legislature

State House 3
Augusta, Maine 04333

January 1990

Dear Friends:

It has been a pleasure serving as your State Senator during the past year.

I'm looking forward to a productive session in the Legislature. Last fall I was involved in three legislative study committees charged with the task of investigating important issues facing the State. I am pleased to note that the ballot question proposed by one committee, which studied public financing of legislative and gubernatorial races, was defeated by voters in November. Had the initiative passed, it would have meant the burden of political campaigns would be borne by the taxpayers.

The other two committees are continuing their efforts. One committee is conducting an evaluation of the Legislature, in conjunction with Peat Marwick. The second committee is studying changes in our gun control laws. The committees' reports, with recommendations, will be issued later in the session.

This is going to be a difficult session as legislators attempt to meet the constitutional requirement for a balanced budget while facing a serious projected shortfall. In addition, many of the more than 600 bills expected in the second session of the 114th Legislature call for additional funding.

I appreciate the support I have received from District 27 and will continue to represent you to the best of my ability. I welcome your thoughts and comments. Feel free to call me in Augusta at 289-1505 or 800-423-6900 or at home, 829-5572, if I can be of any assistance to you.

Best wishes for a happy, healthy and prosperous 1990.

Sincerely,

A handwritten signature in dark ink, appearing to read "Bob. D.", written over a horizontal line.

Robert G. Dillenback
State Senator



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333
289-1400

Judith C. Foss
RR 1, Box 310, Cousins Is.
Yarmouth, Maine 04096

February 1990

To The Citizens of North Yarmouth:

Your continuing interest in what is happening in Augusta is very important to me. It is my primary role as your State Representative to express your opinions as laws are being crafted, and to serve your needs within the state bureaucracy. All your phone calls, letters and responses to my questionnaires are very helpful as I make decisions on your behalf.

This Session, which began January 3, 1990 and will adjourn in mid-April, will be challenging as Maine copes with a sluggish economy. Signs throughout the Northeast indicate a pattern of a slowdown in growth and declining revenues. Spending must be cut, while our most vulnerable citizens are protected, so that the State is living within its means. Increased taxes must be avoided as we seek to balance the budget. These will be my goals as a member of the Appropriations Committee.

My bi-weekly column in Shopping Notes will give you an idea of the progress we are making. Please continue to stay in touch with your suggestions. You may call me in Augusta at 1-800-423-2900 or at home, 846-5246.

Your ideas are always welcome. I look forward to continuing our history of working well together.

Sincerely,

A handwritten signature in cursive script that reads "Judith C. Foss".

Judith C. Foss
State Representative
District #40

District 40 North Yarmouth and part of Yarmouth

TOWN OF NORTH YARMOUTH
NORTH YARMOUTH, MAINE

FINANCIAL REPORT
YEAR ENDED
DECEMBER 31, 1989

TOWN OF NORTH YARMOUTH, MAINE
DECEMBER 31, 1989

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BERRY, FOWLES & Co.

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

TELEPHONE

781-3445

GEORGE E. BERRY, CPA

DONALD E. TALBOT, CPA

GEORGE R. HOWARD, CPA

MICHAEL C. ROYER, CPA

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of North Yarmouth
North Yarmouth, Maine

We have audited the accompanying general purpose financial statements of the Town of North Yarmouth, Maine as of and for the year ended December 31, 1989 as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the usual practice of Municipalities in the State of Maine, the Town has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of North Yarmouth as of December 31, 1989 and the results of operations of those funds and general long-term debt group of accounts for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of North Yarmouth, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Berry, Fowles & Co.

February 3, 1990

TOWN OF NORTH YARMOUTH, MAINE
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
DECEMBER 31, 1989 AND 1988

Exhibit A-1

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	General Long- Term Debt	(Memorandum Only) 12-31-89	12-31-88
ASSETS:							
Cash	\$241,795.	\$3,382.	--	\$53,960.	--	\$299,137.	\$305,289.
Receivables:							
Taxes	109,618.	--	--	--	--	109,618.	80,819.
Liens	15,071.	--	--	--	--	15,071.	14,545.
Interest	--	--	--	--	--	--	--
Due from Other Funds	1,536.	--	--	--	--	1,536.	2,357.
Amount to be Provided for Retirement of General Long-Term Debt	--	--	--	--	\$202,000.	202,000.	277,500.
TOTAL ASSETS	\$368,020.	\$3,382.	---	\$53,960.	\$202,000.	\$627,362.	\$680,510.
LIABILITIES AND FUND EQUITY:							
Liabilities:							
Accounts Payable	\$ 270.	--	--	--	--	\$ 270.	\$ 4,579.
Deferred Revenues	64,596.	--	--	--	--	64,596.	57,452.
Due to Other Funds	--	--	--	\$ 1,536.	--	1,536.	2,357.
General Obligation Bonds and Notes Payable	--	--	--	--	\$202,000.	202,000.	277,500.
	<u>\$ 64,866.</u>	<u>--</u>	<u>--</u>	<u>\$ 1,536.</u>	<u>\$202,000.</u>	<u>\$268,402.</u>	<u>\$341,888.</u>
Fund Equity:							
Fund Balances:							
Reserved	\$103,267.	--	--	--	--	\$103,267.	\$105,835.
Unreserved:							
Designated	21,788.	--	--	--	--	21,788.	--
Undesignated	178,099.	\$3,382.	--	\$52,424.	--	233,905.	232,787.
	<u>\$303,154.</u>	<u>\$3,382.</u>	<u>--</u>	<u>\$52,424.</u>	<u>--</u>	<u>\$358,960.</u>	<u>\$338,622.</u>
TOTAL LIABILITIES AND FUND EQUITY	\$368,020.	\$3,382.	---	\$53,960.	\$202,000.	\$627,362.	\$680,510.

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
ALL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 1989 AND 1988

Exhibit A-2

	Governmental Fund Types			Fiduciary Fund Type	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	(Memorandum Only) 12-31-89	12-31-88
REVENUES:						
Taxes	\$1,471,624.	--	--	--	\$1,471,624.	\$1,196,497.
Intergovernmental	87,021.	\$4,690.	--	--	91,711.	104,118.
Miscellaneous	14,928.	--	\$ 48.	\$ 5,937.	20,913.	25,727.
	<u>\$1,573,573.</u>	<u>\$4,690.</u>	<u>\$ 48.</u>	<u>\$ 5,937.</u>	<u>\$1,584,248.</u>	<u>\$1,326,342.</u>
EXPENDITURES:						
General Government	\$ 58,620.	--	--	--	\$ 58,620.	\$ 47,452.
Public Safety and Services	143,596.	--	--	\$ 3,385.	146,981.	120,771.
Highway Department	239,537.	--	--	--	239,537.	175,056.
Fixed Expenses and Operations	152,492.	\$1,308.	--	--	153,800.	127,472.
Town Organizations and Committees	34,220.	--	--	--	34,220.	28,083.
Education	832,124.	--	--	--	832,124.	741,930.
Debt Service	92,804.	--	--	--	92,804.	24,282.
Capital Investment	25,000.	--	\$ 44.	--	25,044.	349,730.
	<u>\$1,578,393.</u>	<u>\$1,308.</u>	<u>\$ 44.</u>	<u>\$ 3,385.</u>	<u>\$1,583,130.</u>	<u>\$1,614,776.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (4,820.)</u>	<u>\$3,382.</u>	<u>\$ 4.</u>	<u>\$ 2,552.</u>	<u>\$ 1,118.</u>	<u>\$ (288,434.)</u>
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	\$ 16,993.	--	--	\$ 100.	\$ 17,093.	\$ 75,000.
Operating Transfers Out	(100.)	--	\$(16,993.)	--	(17,093.)	(75,000.)
Proceeds from Bond Issue	--	--	--	--	--	252,500.
	<u>\$ 16,893.</u>	<u>--</u>	<u>\$(16,993.)</u>	<u>\$ 100.</u>	<u>--</u>	<u>\$ 252,500.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 12,073.</u>	<u>\$3,382.</u>	<u>\$(16,989.)</u>	<u>\$ 2,652.</u>	<u>\$ 1,118.</u>	<u>\$ (35,934.)</u>
UNRESERVED FUND BALANCE - AT BEGINNING OF YEAR	<u>166,026.</u>	<u>--</u>	<u>16,989.</u>	<u>49,772.</u>	<u>232,787.</u>	<u>268,721.</u>
UNRESERVED FUND BALANCE - AT END OF YEAR	<u>\$ 178,099.</u>	<u>\$3,382.</u>	<u>-----</u>	<u>\$52,424.</u>	<u>\$ 233,905.</u>	<u>\$ 232,787.</u>
See Notes to Financial Statements.						

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 1989

ASSETS:

Cash		\$241,795.
Receivables:		
Taxes	\$109,618.	
Tax Liens	15,071.	124,689.
Due from Other Funds		<u>1,536.</u>

TOTAL ASSETS**\$368,020.****LIABILITIES AND FUND BALANCES:****Liabilities:**

Accounts Payable	\$ 270.	
Deferred Revenues - Property Taxes	<u>64,596.</u>	\$ 64,866.

Fund Balances:

Reserved for Specific Purposes	\$103,267.	
Unreserved:		
Designated	21,788.	
Undesignated	<u>178,099.</u>	<u>303,154.</u>

TOTAL LIABILITIES AND FUND BALANCES**\$368,020.**

See Notes to Financial Statements.

Exhibit B-2

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property	\$1,251,473.	\$1,248,249.	\$ (3,224.)
Excise	60,000.	223,375.	163,375.
	<u>\$1,311,473.</u>	<u>\$1,471,624.</u>	<u>\$160,151.</u>
Intergovernmental:			
State Revenue Sharing	\$ 85,000.	\$ 87,021.	\$ 2,021.
Miscellaneous:			
Interest and Costs (Net)	—	\$ 1,679.	\$ 1,679.
School Fund Receipts	\$ 1,200.	1,200.	—
Other	—	12,049.	12,049.
	<u>\$ 1,200.</u>	<u>\$ 14,928.</u>	<u>\$ 13,728.</u>
TOTAL REVENUES (Note 3)	<u>\$1,397,673.</u>	<u>\$1,573,573.</u>	<u>\$175,900.</u>
EXPENDITURES:			
General Government	\$ 57,957.	\$ 58,620.	\$ (663.)
Public Safety and Services	136,695.	143,596.	(6,901.)
Highway Department	222,544.	239,537.	(16,993.)
Fixed Expenses and Operations	160,834.	152,492.	8,342.
Town Organizations and Committees	34,528.	34,220.	308.
Education	852,225.	832,124.	20,101.
Debt Service	92,790.	92,804.	(14.)
Capital Investment	25,000.	25,000.	—
TOTAL EXPENDITURES	<u>\$1,582,573.</u>	<u>\$1,578,393.</u>	<u>\$ 4,180.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (184,900.)</u>	<u>\$ (4,820.)</u>	<u>\$180,080.</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out):			
Capital Projects Fund	—	\$ 16,993.	\$ 16,993.
Trust Funds	\$ (100.)	(100.)	—
	<u>\$ (100.)</u>	<u>\$ 16,893.</u>	<u>\$ 16,993.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (185,000.)</u>	<u>\$ 12,073.</u>	<u>\$197,073.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1989

	<u>Unreserved</u> <u>Undesignated</u>
FUND BALANCE - JANUARY 1, 1989	\$166,026.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES (Exhibit B-2)	<u>12,073.</u>
FUND BALANCE - DECEMBER 31, 1989	<u>\$178,099.</u>

See Notes to Financial Statements.

Exhibit C-1

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1989

	Comprehensive Planning Grant
	<hr/>
ASSETS:	
Cash	\$3,382. <u> </u>
FUND BALANCE	\$3,382. <u> </u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1989

	<u>Comprehensive Planning Grant</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental	\$4,690.	\$4,690.	--
EXPENDITURES:			
Designated Purpose	<u>1,308.</u>	<u>1,308.</u>	<u>--</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$3,382.</u>	<u>\$3,382.</u>	<u>--</u>

See Notes to Financial Statements.

Exhibit C-3

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1989

FUND BALANCE - JANUARY 1, 1989	--
Add: Excess of Revenues Over (Under) Expenditures (Exhibit C-2)	<u>\$3,382.</u>
FUND BALANCE - DECEMBER 31, 1989	<u><u>\$3,382.</u></u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
CAPITAL PROJECTS FUND
BALANCE SHEET
DECEMBER 31, 1989

ASSETS:
Cash

--

FUND BALANCE

--

See Notes to Financial Statements.

Exhibit D-2

TOWN OF NORTH YARMOUTH, MAINE
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1989

REVENUES:	
Interest	\$ 48.
	<u>44.</u>
EXPENDITURES	
	\$ 4.
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	
OTHER FINANCING SOURCES (USES):	<u>(16,993.)</u>
General Fund	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$(16,989.)</u>
	<u>16,989.</u>
FUND BALANCE - JANUARY 1, 1989	
FUND BALANCE - DECEMBER 31, 1989	<u>-----</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
TRUST FUNDS
BALANCE SHEET
DECEMBER 31, 1989

	<u>Cemetery Trust Funds</u>
ASSETS:	
Cash	\$53,960.
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Due to General Fund	\$ 1,536.
Fund Balance	<u>52,424.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$53,960.</u>

See Notes to Financial Statements.

Exhibit E-2

TOWN OF NORTH YARMOUTH, MAINE
TRUST FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1989

	<u>Cemetery Trust Funds</u>
REVENUES:	
Interest	\$ 3,562.
Sale of Lots and Perpetual Care	<u>2,375.</u>
	\$ 5,937.
EXPENDITURES:	
Care and Maintenance of Cemeteries	<u>3,385.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,552.
OTHER FINANCING SOURCES (USES):	
Operating Transfers:	
General Fund	<u>100.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 2,652.
FUND BALANCE - JANUARY 1, 1989	<u>49,772.</u>
FUND BALANCE - DECEMBER 31, 1989	<u>\$52,424.</u>

See Notes to Financial Statements.

Exhibit F-1

TOWN OF NORTH YARMOUTH, MAINE
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
COMBINING STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 1989

<u>General Obligation Bonds and Notes</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Annual Principal Payments</u>	<u>Amount Authorized</u>	<u>Amount Issued</u>	<u>Retired Previous Years</u>	<u>Balance Beginning of Period</u>	<u>Current Period Issued</u>	<u>Retired</u>	<u>Balance End of Period</u>	
KEY BANK: 1985 Fire Truck Purchase	7.75%	1989	11-15-86 to 11-11-88 11-15-89	\$20,000. \$ 85,000. 25,000.	\$ 85,000.	\$ 85,000.	\$60,000.	\$ 25,000.	--	\$25,000.	--
FLEET NATIONAL BANK: 1988 Capital Improvement	6.75%		6-15-89 to 6-15-93	50,500.	252,500.	252,500.	--	252,500.	--	50,500.	\$202,000.
								277,500.	---	275,500.	202,000.

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES:

The Town of North Yarmouth, Maine currently operates under a Chief Financial Officer-Selectmen form of Government.

Except for not maintaining a record of its general fixed assets, the accounting policies of the Town conform to generally accepted accounting principles as applicable to state and local governmental units. The following is a summary of the more significant policies.

Basis of Presentation:

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues and expenditures. The various funds, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations, are grouped by type in the financial statements as follows:

Governmental Funds:

General Fund - The general fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administration action.

Capital Projects Fund - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

Fiduciary Funds:

Trust Funds - Trust funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1989

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

Account Group:

General Long-Term Debt Group of Accounts - This account group is established to account for the long-term debt that is backed by the Town's full faith and credit.

Basis of Accounting:

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable for property taxes. Available means collected in the current period or within sixty (60) days after the end of the current period. Property taxes due but not available within the required period are recorded in a deferred revenue account on the balance sheet. Expenditures for governmental fund types are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when paid.

All other funds included in these financial statements are maintained and reported on the accrual basis.

Budget:

General:

The Town is currently preparing budgets under a net budgeting concept which does not estimate total revenues of the Town.

Interfund Transactions:

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide resources, construct assets and service debt. These transactions are reported as operating transfers.

Inventories of Supplies:

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1989

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Fixed Assets:

Fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire fixed assets are accounted for as expenditures in the year payments are made.

NOTE 2 - DEPOSITS AND INVESTMENTS:

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The funds are invested in liquid investments planned to coincide with its cash needs during the year.

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; and Category 3 includes uninsured and uncollateralized deposits.

At December 31, 1989 cash and cash equivalents consisted of the following:

	Carrying Amount	Bank Balance	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
Cash, Checking and Savings	\$132,143.	\$130,342.	\$ 36,495.	--	\$ 93,847.
Certificates of Deposit	<u>163,658.</u>	<u>148,203.</u>	<u>130,268.</u>	<u>--</u>	<u>17,935.</u>
	<u>\$295,801.</u>	<u>\$278,545.</u>	<u>\$166,763.</u>	<u>--</u>	<u>\$111,782.</u>

NOTE 3 - SUPPLEMENTAL APPROPRIATIONS:

During the year, the Town voted appropriations of general fund balances which are reflected as the excess of budgeted expenditures and other uses over budgeted revenues and other sources as per Exhibit B-2.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1989

NOTE 4 - PROPERTY TAX:

The Town's property tax is levied on the assessed value listed as of April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the assessors at 100% of assumed market value. Each property must be reviewed no less than once every four years. The assessed value for the list of April 1, 1989, upon which the levy for the year ended December 31, 1989 was based, was \$85,424,806.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$15,340. for the year ended December 31, 1989. (Schedule 2 summarizes the 1989 levy).

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

NOTE 5 - LONG-TERM DEBT:

The annual requirements to amortize bonds debts payable outstanding as of December 31, 1989 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1990	\$ 50,500.	\$11,931.	\$ 62,431.
1991	50,500.	8,522.	59,022.
1992	50,500.	5,113.	55,613.
1993	<u>50,500.</u>	<u>1,704.</u>	<u>52,204.</u>
	<u>\$202,000.</u>	<u>\$27,270.</u>	<u>\$229,270.</u>

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its stated assessed valuation. The Town's outstanding debt at December 31, 1989 of \$202,000. was \$12,611,721. below the Town's statutory debt limit.

NOTE 6 - OVERLAPPING DEBT:

The Town is liable for its proportional share of any defaulted debt issued by Cumberland County and Maine School Administrative District No. 51. The overlapping debt applicable to the Town at December 31, 1989 is .73% (\$53,035.) of Cumberland County's outstanding debt of \$7,265,000., and 20.40% (\$147,900.) of Maine School Administrative District No. 51's outstanding debt of \$725,000.

TOWN OF NORTH YARMOUTH, MAINE
COMBINING STATEMENT OF GENERAL FUND RESERVES
YEAR ENDED DECEMBER 31, 1989

	<u>Capital Improvement</u>	<u>Tricentennial Fund</u>	<u>Highway Reserve</u>	<u>Total</u>
APPROPRIATIONS	\$25,000.	--	\$ 10,000.	\$ 35,000.
REVENUES:				
Interest	<u>5,664.</u>	<u>\$ 420.</u>	<u>1,898.</u>	<u>7,982.</u>
	\$30,664.	\$ 420.	\$ 11,898.	\$ 42,982.
EXPENDITURES	<u>7,050.</u>	<u>--</u>	<u>38,500.</u>	<u>45,550.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$23,614.	\$ 420.	\$(26,602.)	\$ (2,568.)
BALANCE - JANUARY 1, 1989	<u>54,049.</u>	<u>7,199.</u>	<u>44,587.</u>	<u>105,835.</u>
BALANCE - DECEMBER 31, 1989	<u>\$77,663.</u>	<u>\$7,619.</u>	<u>\$ 17,985.</u>	<u>\$103,267.</u>

TOWN OF NORTH YARMOUTH, MAINE
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED DECEMBER 31, 1989

VALUATION AND ASSESSMENT

Real Property	\$84,230,088.
Personal Property	<u>1,194,718.</u>
TOTAL VALUATION	\$85,424,806.
Tax Rate per Thousand	<u>14.65</u>
TAX COMMITMENT	<u><u>\$ 1,251,473.</u></u>

APPROPRIATIONS

Municipal Functions	\$ 652,649.
School Administrative District No. 51	852,225.
County Tax	42,459.
Overlay	<u>15,340.</u>
	\$ 1,562,673.
Less: Estimated Revenues	<u>311,200.</u>
TAX COMMITMENT	<u><u>\$ 1,251,473.</u></u>

TAXES 1989

Original Commitment		\$ 1,251,473.
Supplemental Commitment		<u>7,729.</u>
		\$ 1,259,202.
Less: Collection (Net of Refunds) and		
Adjustments	\$1,133,933.	
Abatements	8,204.	
Discounts	<u>7,581.</u>	
		<u>1,149,718.</u>
TAXES RECEIVABLE - DECEMBER 31, 1989		<u><u>\$ 109,484.</u></u>

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1989

	<u>Appropriations</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Balances</u>		
					<u>Overdrawn</u>	<u>Lapsed Unexpended</u>	<u>Carried Forward</u>
GENERAL GOVERNMENT	\$ 57,957.	\$ 15,537.	\$ 73,494.	\$ 74,157.	\$ 663.	--	--
PUBLIC SAFETY AND SERVICES	136,695.	23,875.	160,570.	151,718.	6,901.	--	\$15,753.
HIGHWAY DEPARTMENT	222,544.	64,280.	286,824.	299,369.	16,993.	--	4,448.
FIXED EXPENSES AND OPERATIONS	160,834.	40,118.	200,952.	192,610.	--	\$ 8,342.	--
TOWN ORGANIZATIONS AND COMMITTEES	34,528.	1,293.	35,821.	34,763.	--	308.	750.
EDUCATION	852,225.	20,281.	872,506.	852,405.	--	20,101.	--
DEBT SERVICE	92,790.	--	92,790.	92,804.	14.	--	--
CAPITAL INVESTMENTS	<u>25,000.</u>	<u>--</u>	<u>25,000.</u>	<u>24,163.</u>	<u>--</u>	<u>--</u>	<u>837.</u>
TOTAL	<u>\$1,582,573.</u>	<u>\$165,384.</u>	<u>\$1,747,957.</u>	<u>\$1,721,989.</u>	<u>\$24,571.</u>	<u>\$28,751.</u>	<u>\$21,788.</u>

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MUNICIPAL TELEPHONE DIRECTORY

FIRE AND RESCUE CALLS	829-5212
CUMBERLAND COUNTY SHERIFFS DEPT.	1-800-482-7479
.....	774-1444
STATE POLICE	1-800-482-0730
POISON CONTROL CENTER	871-2381
TOWN OFFICE (Town Clerk, Treasurer, Tax Collector) ...	829-3705
PUBLIC WORKS DEPARTMENT	829-3274
ANIMAL CONTROL OFFICER - William Hilton	846-9001
CUMBERLAND RECREATION DEPARTMENT	829-2208
SUPERINTENDENT OF SCHOOL.....	829-4800
FIRE CHIEF - Richard Baston	829-3789
ADMINISTRATIVE ASSISTANT - Scott Seaver.....	829-3705

PLEASE

DON'T

DRINK

&

DRIVE

CENSUS '90

The 1990 Census is Here And You Count!

April 1st, 1990 is Census Day. **Your community needs your help for an accurate count.** Many important community decisions are based on census statistics. State and Federal Representatives are allocated through population statistics. Census data is used to distribute federal and state funds down to the communities of Maine. Also communities and businesses use the data to plan development. Your cooperation will help determine the accuracy of the Census, so please respond to the questionnaire!

About a week before Census Day most households will receive a questionnaire by mail. Please contact the District Office if you need any help completing the questionnaire.

The Census is **CONFIDENTIAL**. Neither the Census Bureau, nor any employees, can reveal information about you or your household. Census personnel take an oath to uphold this confidence. Title 13 of the U.S. Code prevents any other federal agency—Immigration, the FBI, the IRS, the courts, the military, or welfare agencies—from getting any specific information about you, so answer and return the questionnaire.

Many people will be hired to complete the census. Those interested in applying for census positions should contact the District Office immediately!

Portland District Office
343 Gorham Road
South Portland, ME 04106
879-0054

**Stand up, help your community,
and count yourself in the Census!**

1990 ANNUAL MEETING

ELECTIONS

**FRIDAY — MARCH 9, 1990
8 A.M. - 8 P.M.
MUNICIPAL BUILDING
FIRE DEPARTMENT MEETING ROOM**

TOWN MEETING

**SATURDAY — MARCH 10, 1990
9:00 A.M.
WESCUSTOGO GRANGE HALL**

Lunch will be available.